



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Nevada
Nevada City, California

Date: December 30, 2003
Filing Ref: NEV04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|--|
| 1. Employee Fringe Benefits | 9. Central Services (ISF) |
| 2. County Audit | 10. Fleet Management (ISF) |
| 3. Auditor-Controller | 11. Worker's Compensation Insurance
(ISF) |
| 4. Purchasing | 12. Vision Insurance (ISF) |
| 5. County Counsel | 13. Unemployment Insurance (ISF) |
| 6. Personnel | 14. Liability Insurance (ISF) |
| 7. Information Services | 15. Dental Insurance (ISF) |
| 8. Facilities Management | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The Adjustment listed on Schedule A is to be included when calculating carry-forward in the 2005-06 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NEVADA

BY Bruce Bielerfelt
BRUCE BIELERFELT
Name
AUDITOR - CONTROLLER
Title
1-5-04
Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey
Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting
1-8-04
Date

Negotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

12/22/04

COUNTY OF NEVADA
Allocated Costs by Department
Consolidated

Fiscal Year 01/02 Actual		Facilities Management 525	Central Services 532	Total Actual Costs FY 2001-02	Roll Forward	Total Actual Costs FY 2001-02 Plus Roll Forward	Adjustments	Total Claimable Costs FY 2001- 02
532	Central Services						23,552	23,552
501	Board of Supervisors	29,463	1,552	182,667	(47,440)	135,227	(1,553)	133,674
529	Central Stores			199		199		199
507	Assessor	52,125	1,608	167,294	(17,922)	149,372	(1,608)	147,764
509	Collections	14,241	926	34,419	8,508	42,927	(926)	42,001
518	Elections	48,571	147	87,937	22,470	110,407	(147)	110,260
528	General Services	(264)	25	12,554	2,638	15,192	(25)	15,167
502	Auditing and Accounting			17,624		17,624		17,624
503	Assessment Appeals Board		56	544	(841)	(297)	(56)	(353)
891	Surveyor		56	797	(3,122)	(2,325)	(56)	(2,381)
526	Plant Acquisition	2,859	76	29,438	20,116	49,554	(76)	49,478
539	GIS Info System	4,832	51	50,150	29,463	79,613	(51)	79,562
550	Superior Court			3,788		3,788		3,788
551	Municipal Court	22,950		32,326		32,326		32,326
552	Nevada County Courts	321,634	1,433	488,439	225,412	713,851	(1,433)	712,418
558	Public Defender	64,582	939	224,704	149,143	373,847	(939)	372,908
553	Court Security	(147)		23,093	(165)	22,928		22,928
555	Grand Jury	1,968	208	19,843	9,163	29,006	(208)	28,798
557	District Attorney	71,381	2,982	184,914	71,082	255,996	(2,982)	253,014
556	Child Support Services-Nevada	(6)	4,663	108,747	(74,576)	34,171	(4,663)	29,508
565	Sheriff	88,455	3,483	512,759	96,367	609,126	(3,483)	605,643
504	Other Financing Uses (Sources)			7,280	4,745	12,025		12,025
566	Sheriff - Truckee	35,743	41	130,702	(51,360)	79,342	(41)	79,301
562	Child Support Services-Sierra County	161		11,703		11,703		11,703
573	Victim Witness Program		100	8,450	(1,226)	7,224	(100)	7,124
570	Jail	14,499	1,027	365,710	53,621	419,331	(1,027)	418,304
519	Property Management			7,235	6,913	14,148		14,148
571	Juvenile Hall	2,630	286	119,351	5,999	125,350	(286)	125,064
572	Probation	(18,014)	2,410	174,132	85,063	259,195	(2,410)	256,785
535	Community Partners			1,118	519	1,637		1,637
575	Agriculture Commissioner	906	76	17,297	2,064	19,361	(76)	19,285
576	Building Inspection	15,401		94,558	14,906	109,464		109,464
537	Historical Landmarks Commission		19	34	(68)	(34)	(19)	(53)
590	Emergency Med. Care Committee			42	21	63		63
579	Community Development Agency	44,802	6,191	182,560	103,875	286,435	(6,191)	280,244
582	Recorder Recordkeeping	23,869	1,521	66,309	19,921	86,230	(1,521)	84,709
560	Recorder	5,129		36,482	(22,866)	13,616		13,616
585	Fish and Game	(39)	5	516	(465)	51	(5)	46
581	Planning Agency				(1,017)	(1,017)		(1,017)
586	Planning	24,315		170,489	101,722	272,211		272,211

12/22/04

COUNTY OF NEVADA
Allocated Costs by Department
Consolidated

Fiscal Year 01/02 Actual		Building Use	Equipment Use	County Audit 502	Administration 527	Auditor Controller 505	Treasurer Tax Collector 506	Purchasing 508	County Counsel 516	Personnel 523	Insurance 530	Information Services 538
597	Animal Shelter	27,891	3,146	20	27,205	4,414	298	2,087	813	7,576	1,478	8,233
584	Emergency Services				282	1,051		1,427				502
890	DOTS - Operations											
893	DOTS - Administration	13,522		810	38,462	4,806	4,196	1,261		7,267	290	(3,260)
894	DOTS - Engineering	9,545				5,769		3,617	7,590	15,171	198	36,162
895	DOTS - Road Maintenance					49,119		20,676	11,757	39,585		3,576
592	Environmental Health	18,325	4,744			8,553	1,277	2,389	2,067	17,626	400	7,764
589	Human Services Agency - Admin.	1,732			40,088	5,130		766	1,118	2,705	36	10,465
591	Community Health Services	5,705	2,404	20	14,024	28,251	1,210	9,325	305	13,727	846	7,295
594	Adult & Family Services - Admin.	72,516		285	36,530	50,511	480	8,486	46,480	124,248	1,538	83,528
605	M/H Perinatal Program					650		199				
997	Tele-Care					1,878		730				
998	Dial-A-Ride					121		66				
616	Adult Health & Human Services Council				5	69						2,833
606	Medical Care Services				2,813	2,576		33				
607	Housing & Community Services	12,991	609	508	21,247	9,131	480	5,044	2,270	10,832	270	7,442
609	Behavioral Health	17,223			25,605	33,086		11,765	23,176	34,639	1,739	80,509
612	Veterans' Services	1,080			445	2,045		299		2,149	62	4,196
611	Health-Sub Account				742	164		66				
602	MIA Assistance Program				7,356	235						
622	Library	19,327	9,539	170	13,880	36,048	1,447	10,473	339	32,774	3,784	30,920
865	Code Enforcement	1,756				2,769		465	6,810	3,328	36	6,410
625	Farm Advisor	144			2,172	1,414		232		1,084	14	30
614	Behavioral Health - Alc, Drug, Program					6,105	766	133		14,629		
587	Predatory Animal Control											
822	Behavioral Health - Lovett	1,464			1,898	6,963	36	2,157		7,709	78	316
700	Recreation	131				266		66	136			316
896	Aviation	6,641		810	4,151	6,534	559	2,647	9,352	2,799	352	3,264
533	Fleet Management	3,016			6,085	19,773	6	4,613		1,510	160	3,222
777	Wastewater Management	2,864			24,284	5,404			1,084	18,690	59	6,841
994	Cable-Television				100	1,296		265				
887	Solid Waste-Eastern Nev. Co				7,755	225		365				
888	Solid Waste-Western Nev. Co					134						
898	Transit	6,641			41,839	12,768	1,423	2,176	1,739	23,824	352	6,798
897	Solid Waste-Western Nev. Co	2,864		1,110	59,894	18,780		8,861	12,808	16,769	59	19,450
FD119	Prop. Maint./Nuisance Abatement					78		66				
FD180	Juvenile Hall Facility							550				4,815
FD304	Criminal Justice Construction				1,667	153						
FD350	Workers Compensation Insurance				6,901	1,354		127				629
FD352	Vision Self-Insurance				650	641						
FD355	Unemployment Insurance				492	577		66				
FD356	General Liability Self-Insurance				3,196	2,283		259	77,441			521

12/22/04

COUNTY OF NEVADA
Allocated Costs by Department
Consolidated

Fiscal Year 01/02 Actual		Facilities Management 525	Central Services 532	Total Actual Costs FY 2001-02	Roll Forward	Total Actual Costs FY 2001-02 Plus Roll Forward	Adjustments	Total Claimable Costs FY 2001- 02
597	Animal Shelter	2,064	245	85,468	37,880	123,348	(245)	123,103
584	Emergency Services	(122)	43	3,183	2,147	5,330	(43)	5,287
890	DOTS - Operations				(1,493)	(1,493)		(1,493)
893	DOTS - Administration	26,548	406	94,307	(11,784)	82,523	(406)	82,117
894	DOTS - Engineering	18,221	746	97,020	23,748	120,768	(746)	120,022
895	DOTS - Road Maintenance		211	124,924	32,377	157,301	(211)	157,090
592	Environmental Health	36,434		99,579	(8,177)	91,402		91,402
589	Human Services Agency - Admin.	5,214	434	67,688	27,822	95,510	(434)	95,076
591	Community Health Services	53,400	2,776	139,288	(34,540)	104,748	(2,776)	101,972
594	Adult & Family Services - Admin.	125,866	8,538	559,007	(6,470)	552,537	(8,539)	543,998
605	M/H Perinatal Program			849	(14,789)	(13,940)		(13,940)
997	Tele-Care	(450)	27	2,185		2,185	(27)	2,158
998	Dial-A-Ride		2	190	(2,591)	(2,401)	(2)	(2,403)
616	Adult Health & Human Services Council			2,906	2,889	5,795		5,795
606	Medical Care Services			5,423	4,867	10,290		10,290
607	Housing & Community Services	25,533	2,424	98,782	16,014	114,796	(2,424)	112,372
609	Behavioral Health	72,614	3,184	303,539	116,130	419,669	(3,184)	416,485
612	Veterans' Services	1,647	29	11,951	3,731	15,682	(29)	15,653
611	Health-Sub Account		1	974	884	1,858	(1)	1,857
602	MIA Assistance Program			7,591		7,591		7,591
622	Library	9,997.47	1,710	170,408	(12,705)	157,703	(1,710)	155,993
865	Code Enforcement	3,353		24,927	3,951	28,878		28,878
625	Farm Advisor	880		5,969	870	6,839		6,839
614	Behavioral Health - Alc, Drug, Program		3	21,636	9,126	30,762	(3)	30,759
587	Predatory Animal Control				(49)	(49)		(49)
822	Behavioral Health - Lovett	3,175	140	23,936	(11,615)	12,321	(140)	12,181
700	Recreation			914	(18,058)	(17,144)		(17,144)
896	Aviation	154	256	37,519	(77,303)	(39,784)	(256)	(40,040)
533	Fleet Management	180	510	39,075	9,725	48,800	(510)	48,290
777	Wastewater Management	5,293	531	65,050	8,158	73,208	(531)	72,677
994	Cable-Television	(3)	16	1,675	952	2,627	(16)	2,611
887	Solid Waste-Eastern Nev. Co			8,345	822	9,167		9,167
888	Solid Waste-Western Nev. Co			134		134		134
898	Transit	1,594	1,064	100,219	65,184	165,403	(1,064)	164,339
897	Solid Waste-Western Nev. Co	6,054	828	147,477	86,144	233,621	(828)	232,793
FD119	Prop. Maint./Nuisance Abatement			144	121	265		265
FD180	Juvenile Hall Facility	(351)	143	5,157	3,865	9,022	(143)	8,879
FD304	Criminal Justice Construction			1,821	1,699	3,520		3,520
FD350	Workers Compensation Insurance	(103)	149	9,057	12,613	21,670	(149)	21,521
FD352	Vision Self-Insurance			1,292	1,067	2,359		2,359
FD355	Unemployment Insurance			1,136	(23)	1,113		1,113
FD356	General Liability Self-Insurance		11	83,711	51,189	134,900	(11)	134,889

12/22/04

COUNTY OF NEVADA
Allocated Costs by Department
Consolidated

Fiscal Year 01/02 Actual		Building	Equipment	County	Administration	Auditor	Treasurer Tax	Purchasing	County	Personnel	Insurance	Information
		Use	Use	Audit	527	Controller 505	Collector 506	508	Counsel	523	530	Services 538
				502					516			
FD398	Courthouse Construction				2,280	171						
FD498	Dental Self-Insurance				2,071	604						
FD361	Finance Authority				6,088	176						
FD494	SEC 8 Voucher FSS Escrow					227						
FD430	St.-Comm. Dev. Blk. Grant 88/89					105						
FD435	Comm. Develop Grant Repay					105						
FD460	Mortgage Credit Certificate					314						
FD461	Section 8 Certificates					105						
FD474	Residential Rehab. 94-STBG-810					105						
FD496	CDBG '94-'97 Rehab. 94-STBG 810					105						
FD501	Residential Rehab 93-STBG-765											
FD622	CDBG 97-00 Rehab. 97-STBG-1129					105						
FD624	CSBG Grant 98F-1627					105						
FD631	Nevada County Finance Authority			3,000		139						
FD131	Recycled Oil Block Grant					138		863				
FD462	SEC 8 Voucher											
617	NC Family & Youth H&HS Council											
Districts						32,978		14,536	18,398			851
Supt. Of Schools						23,101						
Other Trusts		4,029				154,434			6,268		389	4,593
Miscellaneous - Other		25,402			96,827	390	11,620				708	
Subtotal		641,718	135,783	24,405	815,199	844,043	43,762	189,234	555,284	838,667	30,410	999,941
Direct Billed				13,640		2,179		8,341	32,265	255,189		1,812,182
Unallocated					164,816	75,767	646,913		127,422	67		
Functional Cost After Allocatin		641,718	135,783	38,045	980,015	921,989	690,674	197,575	714,971	1,093,923	30,410	2,812,123

12/22/04

COUNTY OF NEVADA
Allocated Costs by Department
Consolidated

Fiscal Year 01/02 Actual		Facilities Management 525	Central Services 532	Total Actual Costs FY 2001-02	Roll Forward	Total Actual Costs FY 2001-02 Plus Roll Forward	Adjustments	Total Claimable Costs FY 2001- 02
FD398	Courthouse Construction			2,450	2,445	4,895		4,895
FD498	Dental Self-Insurance			2,675	2,333	5,008		5,008
FD361	Finance Authority			6,265		6,265		6,265
FD494	SEC 8 Voucher FSS Escrow			227		227		227
FD430	St.-Comm. Dev. Blk. Grant 88/89			105	20	125		125
FD435	Comm. Develop Grant Repay			105	(178)	(73)		(73)
FD460	Mortgage Credit Certificate			314		314		314
FD461	Section 8 Certificates			105	(1,855)	(1,750)		(1,750)
FD474	Residential Rehab. 94-STBG-810			105	2	107		107
FD496	CDBG '94-'97 Rehab. 94-STBG 810			105	21	126		126
FD501	Residential Rehab 93-STBG-765				(162)	(162)		(162)
FD622	CDBG 97-00 Rehab. 97-STBG-1129			105		105		105
FD624	CSBG Grant 98F-1627			105	59	164		164
FD631	Nevada County Finance Authority			3,139	(2,292)	847		847
FD131	Recycled Oil Block Grant			1,001		1,001		1,001
FD462	SEC 8 Voucher				(2,872)	(2,872)		(2,872)
617	NC Family & Youth H&IIS Council				(5)	(5)		(5)
Districts			71	66,834	(3,889)	62,945	(71)	62,874
Supt. Of Schools				23,101	(99,122)	(76,021)		(76,021)
Other Trusts		18,675	696	189,084	(106,533)	82,551	(696)	81,855
	Miscellaneous - Other	81,684		216,631		216,631		216,631
Subtotal		1,369,595	55,077	6,543,117	925,013	7,468,130	(31,525)	7,436,605
Direct Billed		173,219	696,956	2,993,971				
Unallocated				1,014,985				
Functional Cost After Allocatin		1,542,814	752,034	10,552,073	925,013	7,468,130	(31,525)	7,436,605

